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### Current Education Requirements (WAC 4-25-710)

To be eligible to take the CPA exam, you must have completed or be within 180 days of completing:

- At least 150 semester hour credits of college education, including:
- A baccalaureate degree or higher, and a
- An accounting concentration

### Accounting Concentration

An accounting concentration is:

- 24 semester credits (36 quarter credits) in accounting subjects, of which at least 15 semester credits are at the upper or graduate level. For this requirement only, the Board allows 1.5 credits for each graduate accounting credit earned. and
- 24 semester credits (36 quarter credits) in business administration subjects at the undergraduate or graduate level

### Accounting Courses

The following are accounting courses (provided the course is awarded academic credit from an accredited US college or university):

- Elementary, intermediate and advanced accounting courses
- Auditing courses
- Accounting information systems (however, courses targeted to a specific accounting software are not accepted as accounting courses)
- Cost and managerial accounting
- Tax courses, accounting law (this does not include business law)
- Special project courses offered by accounting departments
- CPA review courses: In order to utilize your CPA review course towards the accounting requirement, you must take the course through an accredited US

college or university and be awarded academic credit for the course. The college or university establishes the number of credit hours for the course.

- Proficiency examinations (such as CLEP or PEP): The Board allows credits earned on the basis of proficiency examinations (such as CLEP or PEP) towards the accounting concentration provided the credits are accepted by an accredited US school for credit towards a degree, or by a international school and accepted by the approved foreign credential evaluation service.

### **Upper Level Accounting Courses**

An upper level course is a course that frequently carries completion of a lower level course(s). The following courses are upper level courses:

- Intermediate Accounting
- Advanced Accounting
- Managerial Accounting
- Cost Accounting
- Governmental Accounting
- Auditing
- Tax Courses
- Accounting Information Systems
- Not-for-Profit Accounting
- Accounting Theory
- Forensic Accounting
- Fraud Examination
- Financial Statement Analysis
- Any accounting course taken as part of a Master's Program

The following are business courses – *not* accounting courses:

- Payroll accounting and/or bookkeeping
- Lotus 123, Excel, Quicken, QuickBooks, Access, or other software training
- Finance; economics, budgeting, statistics, real estate, investments, money and banking, securities and other courses not primarily concerned with accounting principles, tax, or attestation
- Business law (even if offered by the accounting department)
- Credits awarded for 'life experience' or similar activities retroactively evaluated and recognized by colleges or universities

## Business Administration Courses

Business administration courses include:

- In general, courses offered by a school of business administration
- Economics, finance, budgeting, statistics, investments, money and banking, business law courses, and accounting credits in excess of the required 24 semester hour concentration
- Management courses
- Law courses if focused on business transactions or regulation of business
- No more than six undergraduate semester hour information technology credits, such as management information systems, computer information systems, programming, Lotus 123, Excel, Quicken, QuickBooks, Access, or other software training
- No more than six undergraduate semester hour statistics course credits

The following are *not* business administration courses:

- Real estate courses
- Payroll accounting and bookkeeping courses
- Business math or other math courses (except statistics subject to limit noted above)

## 150-Hour Requirement

The Board accepts credits awarded for the following provided the course is awarded academic credit from an accredited US college or university:

- Internships,
- Correspondence courses,
- 'Life experience' or 'experiential learning' courses toward the *general degree requirement or 150 hour requirement only* (i.e., not allowed as credit towards the accounting concentration),
- Credit for successfully challenging a college course,
- Credits earned on the pass/fail system, and/or
- Credits earned while participating in a 'running start' program.

The Board does not accept:

- Courses taken on an audited course basis (i.e., not for academic credit)
- Continuing education courses (i.e., courses where college credit is not granted),
- Duplicate courses (i.e., credit is allowed for only one course),
- Coursework deemed to be remedial or below college level by the university
- Examination or experience alternatives to fulfill the education requirements unless retroactively evaluated and recognized by an accredited school

There are no specific subject-area requirements to meet the 150-semester credit requirement, just that you are awarded academic credit for a full 150 semester credits or 225 quarter credits. The Board encourages you to complete courses that will benefit you in your public accounting career, communication courses are especially valuable

## 180-Day Provision

A Washington State applicant who has not completed the education requirements may take any section of the exam provided the applicant submits a completed Certificate of Enrollment form attesting to the:

- Specific courses the applicant expects to obtain within 180 days of taking the first section of the examination and
- Degree the applicant expects to receive in order to complete the education requirements within 180 days of taking the first section of the examination.

The Certificate of Enrollment form must include a signed confirmation from the school where the applicant will obtain the credits confirming the applicant's course and degree expectations.

If you utilize the 180-day provision, the Board will not release your exam score(s) unless you:

1. Complete the education requirements as listed on the Certificate of Enrollment form within 180 days of taking the first section of the exam. No class substitutions or other changes will be accepted. If any of your classes in progress are dropped by the university, or if other circumstances beyond your control keep you from taking the specific classes listed on the Certificate, you must immediately notify CPA Examination Services (CPAES) in writing.
2. Submit official transcripts or a foreign credential evaluation to CPA Examination Services (CPAES) within 210 days of taking the first section of the exam.

If you fail to fulfill either of these requirements:

1. Your exam score(s) falling outside of the 180/210 day requirements will be invalid.
2. You must retake any invalidated sections of the exam; however, to be eligible to retake any section of the exam you must first demonstrate that you fully meet the education requirements.

## Prior Education Requirements

If you first took the CPA exam *prior to July 1, 2000*, contact the Board for requirements.

## **International Education**

If you completed your education at a college or university outside the United States, you must have your academic records evaluated by a Board recognized evaluation service to determine if you meet Washington State's education requirements. Please contact one of the Board recognized evaluation services.

You must do this before submitting an application. This process can take longer than 60 days to complete. Ask the service to provide you with a "course-by-course" evaluation.

## **Non-Accredited US Education**

If you completed your education from a non-accredited US school, you must have your education evaluated by a Board recognized evaluation service.

## **Combined Education from Accredited and Non-Accredited Schools**

If your degree was awarded by an accredited school, but you also obtained credits for courses taken at an international school or a non-accredited school (either before or after graduation), the credits taken at the foreign school or non-accredited school must be either:

- Included for academic credit on your official transcript from the accredited school where you received degree, or
- The accredited school that granted your degree must certify that it will (or would have) accept(ed) the courses from the non-accredited school as academic credit towards the degree, and identify the title of the course on either the official transcript or the school's certification. The certification must be in the form of an original letter from the degree granting school.

## **Documentation**

The Board does not accept scanned, photocopied, or faxed copies of any of the documents below or unofficial transcripts "issued to student."

Applicants must provide documentation of their education as follows:

1. Official transcripts from each college or university at which original credits toward the educational requirements was earned
2. If applicable, the original foreign credit evaluations, and
3. If applicable, the original Certificate(s) of Enrollment